



Singapore Nursing Board

# ANNUAL REPORT

2019

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# ANNUAL REPORT 2019

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# ANNUAL REPORT 2019

In the opinion of the Board, the annual report of the SINGAPORE NURSING BOARD is drawn up so as to present fairly the state of affairs of the SINGAPORE NURSING BOARD as at 31 March 2020.

On behalf of the Board,



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Dr Tracy Carol Ayre  
Chairman

September 2020



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Ms Paulin Koh  
Registrar

September 2020

## ORGANISATIONAL DETAILS

<b>Board Secretary</b>	<b>Mdm Kwek Puay Ee</b>
<b>Operating Office</b>	<b>81 Kim Keat Road #08-00 Singapore 328836</b>
<b>Email</b>	<b>SNB@spb.gov.sg</b>
<b>Fax</b>	<b>6353 3460</b>



## SINGAPORE NURSING BOARD

### VISION

*World-Class Nursing for a Healthy Nation*

### MISSION

*To uphold professional nursing standards and honour public trust*

## FOREWORD



Welcome to Singapore Nursing Board's (SNB) Report for 2019.

The total number of nurses and midwives on SNB's Register and Roll continue in an upward trend, with a total of 42,777 as of December 2019. The rate of increment averages at 1.8% over the past 3 years (2017 to 2019).

SNB's eight (8) committees (Registration, Education, Complaints, Finance, Audit, Advanced Practice Nurse (APN) Training, APN Accreditation and Ethics) continue their roles with due diligence to fulfill the Board's mission of upholding professional standards and honouring public trust.

The Ministry of Health (MOH) has brought together the secretariat staff of all healthcare professional councils and boards under a single secretariat team - the Secretariat of healthcare Professional Boards (SPB) - with effect from 1 January 2020. SPB will support the secretariat and operational functions for healthcare professional councils and boards. The registration and regulation of nurses and midwives will continue to be governed by Singapore Nursing Board, provided for by the Nurses and Midwives Act (Chapter 209).

SNB will continue to engage with healthcare and education institutions and other key stakeholders to promote open communication, mutual respect and to strive for regulatory excellence in the interest of public trust and safety.

***Chairman***

# ANNUAL REPORT 2019

## BOARD MEMBERS

APPOINTED FROM 1 MAY 2018 TO 30 APRIL 2021

Position	Name	Designation
Chairman	Dr Tracy Carol Ayre	Chief Nurse Singapore General Hospital Group Chief Nurse Singapore Health Services
Registrar	Ms Tan Soh Chin <i>(until 30 June 2020)</i>  Ms Paulin Koh <i>(from 1 July 2020)</i>	Chief Nursing Officer Ministry of Health
Ex-officio Members	Dr Lee Heow Yong	Director, Hospital Services Division Health Services Group Ministry of Health
	Ms Chong Yiun Lin <i>(till 14 June 2020)</i>	Senior Deputy Director (Polytechnic and ITE Policy) and Senior Deputy Director (Administration & Operations) Ministry of Education
	Mr Ho Song Lian Mark <i>(from 14 August 2020)</i>	
Members	Dr Janet Choo Kim Lan	Admin Lead, Bundled Care Value Care Programme Office, Changi General Hospital
	Ms Elizabeth Choo Mei Yue <i>(from 14 August 2020)</i>	People Advantage Pte Ltd, Legal Counsel, Legal Department, Health Sciences Authority
	A/Prof Ho Wai Loon Calvin <i>(till 15 January 2020)</i>	Assistant Professor Centre for Biomedical Ethics, Yong Loo Lin School of Medicine, National University of Singapore
	Ms Koh Sioh Eng	Deputy Director Nursing Institute of Mental Health
	Dr Karen Koh Wei Ling	Assistant Chief Nursing Officer Ministry of Health (on secondment from National University Hospital)
	Ms Nirmala Bte Karmaroon	Deputy Director (Nursing) Tan Tock Seng Hospital
	Ms Tan Hwee Ngan	Programme Director (Nursing) School of Health and Social Sciences Nanyang Polytechnic
	Ms Chan Mei Mei May	Director of Nursing Home Nursing Foundation
	Ms Shirley Heng	Chief Nurse Khoo Teck Puat Hospital
	Ms Lian Siew Bee	Director of Nursing/ Advanced Practice Nurse National Cancer Centre Singapore

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## BOARD MEMBERS

APPOINTED FROM 1 MAY 2018 TO 30 APRIL 2021

Position	Name	Designation
Members	Ms Jancy Mathews	Chief Nurse National University Polyclinics
	Dr Astrid Yeo Poh Kim	Senior Director Food Regulatory Management Division Singapore Food Agency
	A/Prof Koh Siew Lin Serena	Associate Professor Programme Director (Academic - Undergraduate) Alice Lee Centre for Nursing Studies, National University of Singapore
	Ms Ng Geok Pin	Assistant Director of Nursing Mount Alvernia Hospital



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## KEY MANAGEMENT PERSONNEL

Designation	Name
Registrar	Ms Tan Soh Chin (until 30 June 2020)
	Ms Paulin Koh (from 1 July 2020)
Executive Secretary	Mdm Kwek Puay Ee
Assistant Executive Secretary	Ms Ow Jee Hia

# ANNUAL REPORT 2019

## KEY HIGHLIGHTS

### **International Nurse Regulators Collaborative Meeting, June 2019**

Singapore Nursing Board hosted the International Nurse Regulators Collaborative (INRC) meeting in Singapore as the 2019 International Council for Nursing Congress was held in Singapore that year.



Members of the INRC with Registrar, Ms Tan Soh Chin and Chairman, Dr Tracy Carol Ayre, in the front row

### **Launch of Scope of Nursing Practice, Core Competencies and Generic Skills of Registered Nurse (Psychiatric)**

SNB launched the final set of Scope of Practice, Core Competencies and Generic Skills of the Registered Nurse (Psychiatric) (RNP) in January 2019

### **Amalgamation of Healthcare Professional Councils and Boards**

The secretariat staff of all healthcare professional councils and boards under a single secretariat team - the Secretariat of healthcare Professional Boards (SPB) - with effect from 1 January 2020. More information on this are available on our website.

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## REGISTRATION

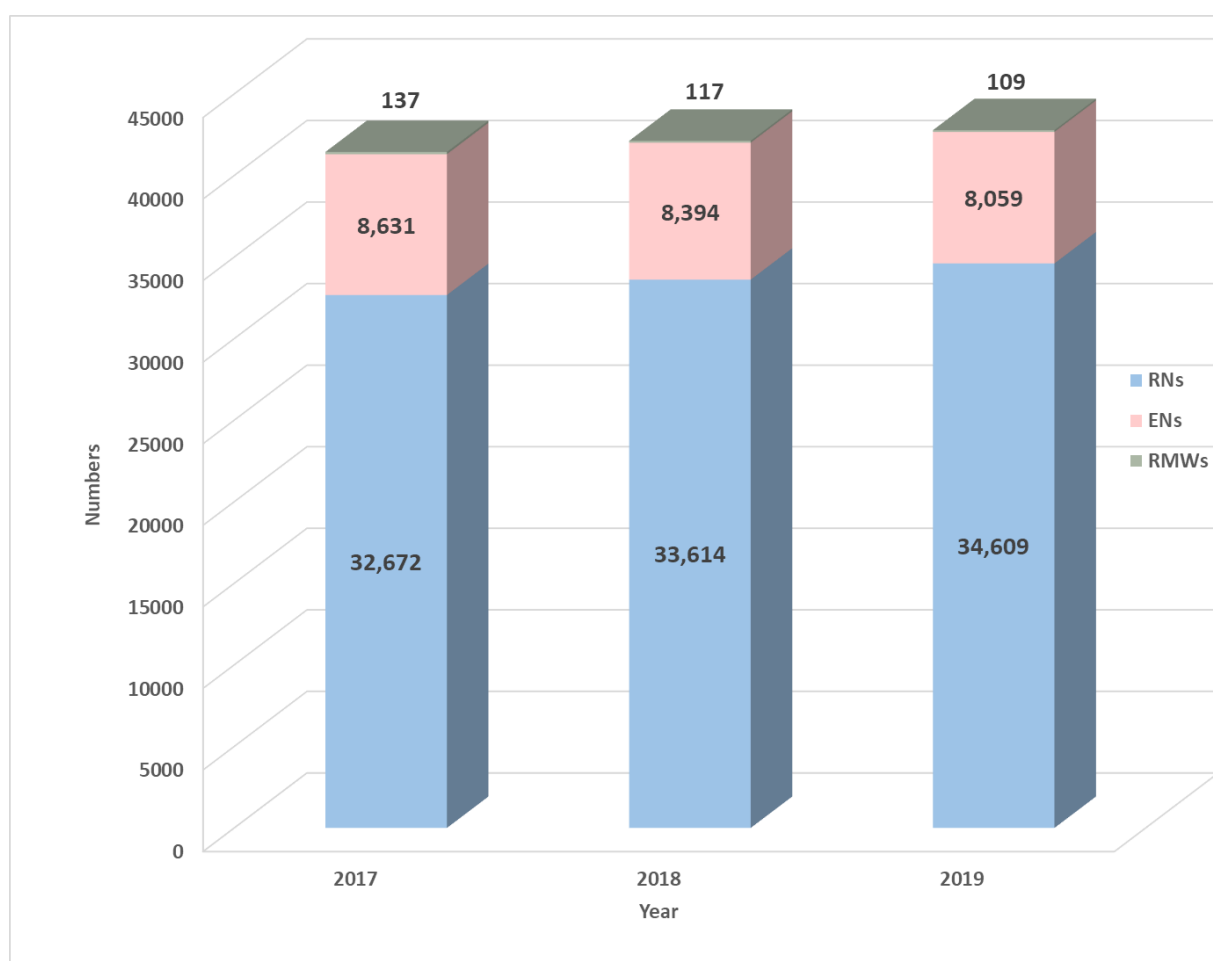
### I) Total Number of Nurses and Registered Midwives

By the end of 2019, there were a total of 42,777 Nurses and Registered Midwives on the Register and Roll. These numbers increased by 1.5% over the preceding year.

Of the 42,777 Nurses and Registered Midwives, 34,609 were Registered Nurses (RNs), 8,059 were Enrolled Nurses (ENs) and 109\* were Registered Midwives (RMWs) as illustrated in the chart below.

Selected characteristics of RNs, ENs and RMWs are available at Figures (A), (B) and (C) on pages 49 to 51.

Chart 1: Total Number of Nurses and Registered Midwives\*



(\*Please note that the number of RMWs in this Chart refers to those who are not concurrently registered in another Register/ Roll of Nurses (Single Register).

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## II) New Registrations/Enrolments

In 2019, a total of 2,823 new nurses/midwives were registered/enrolled.

Table 1: Number of New Registrations/Enrolments for 2019

	Local*	Foreign	Total
<b>Registered Nurse</b>	919	1,263	<b>2,182</b>
<b>Enrolled Nurse</b>	245	377	<b>622</b>
<b>Registered Midwife</b>	11	8	<b>19</b>
<b>Total Nurses</b>	<b>1,175</b>	<b>1,648</b>	<b>2,823</b>

\* Singaporeans and PRs

## III) Number of Registered Midwives

In 2019, there were a total of 909 midwives on the register of midwives (RMWs). A total of 109 RMWs were registered as RMWs only (Single Register), with the remaining 800 RMWs concurrently registered on at least one other register. To streamline the reporting of statistics, the 800 RMWs were counted as nurses instead (as reported in section I)).

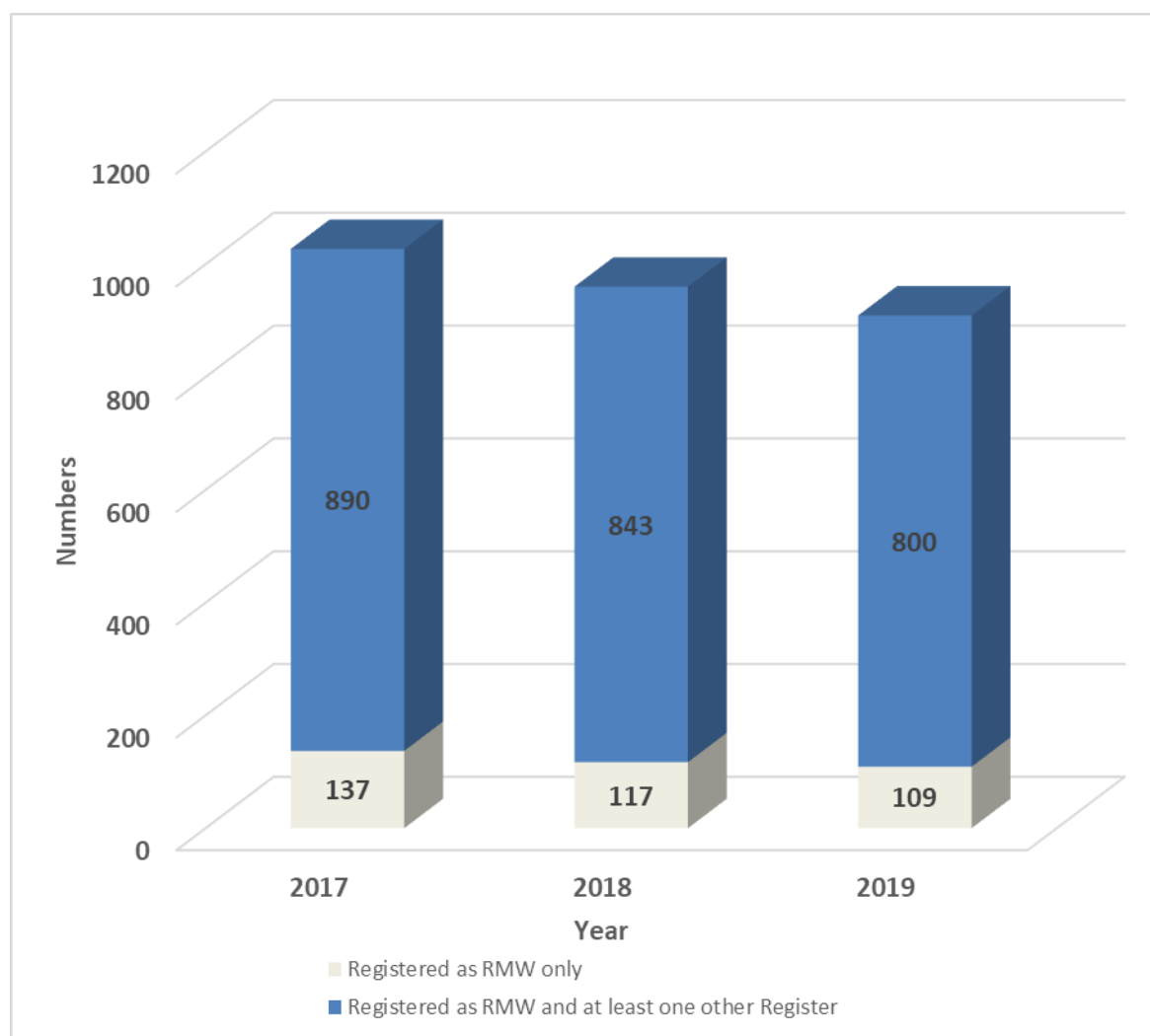
When RMWs were concurrently registered as RNs (for example), it means that they can practise in both the scope of an RN and RMW.

Selected characteristics of all 909 RMWs are available at Figure (D) on page 52.

Table 2: Number of Registered Midwives 2017 to 2019

	2017	2018	2019
Registered as RMW only	137	117	109
Registered as RMW and at least one other Register	890	843	800
<b>Total Number of RMWs</b>	<b>1027</b>	<b>960</b>	<b>909</b>

**Chart 2: Total Number of Registered Midwives**



## **IV) Number of Registered Nurse (Psychiatric)**

In 2019, there were a total of 656 on the psychiatric part of the register of Registered Nurses (RNP). A total of 11 RNPs were registered as RNPs only with the remaining 645 RNPs concurrently registered on at least one other register.

When an RNP is also concurrently registered as a RN (for example), it means that they can practise in both the scope of an RN and RNP.

Selected characteristics of all 656 RNPs are available at Figure (E) on page 53.

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***Table 3: Number of Registered Nurse (Psychiatric)***

	2017	2018	2019
Registered as RNP only	15	14	11
Registered as RNP and at least one other Register	640	646	645
<b>Total Number of RNP</b>	<b>655</b>	<b>660</b>	<b>656</b>

***Chart 3: Total Number of Registered Nurse (Psychiatric)***



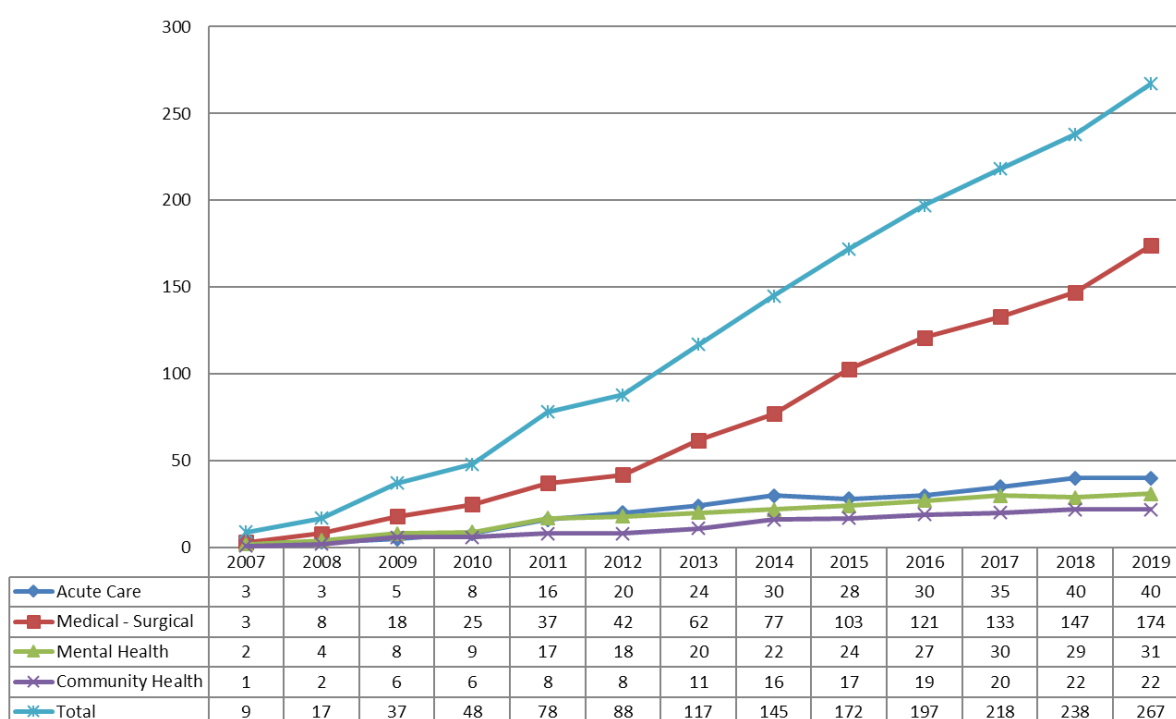
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## ADVANCED PRACTICE NURSE (APN) CERTIFICATION

With 29 additional APNs certified in 2019, there are now 267 certified APNs under the 4 Specialized Branches of Nursing, namely Acute Care, Community, Medical/Surgical and Mental Health. We have 4 newly certified APNs working in paediatrics and are certified under the Medical/Surgical specialized branch of Nursing.

Selected characteristics of all 267 APNs are available at Figure (F) on page 54.

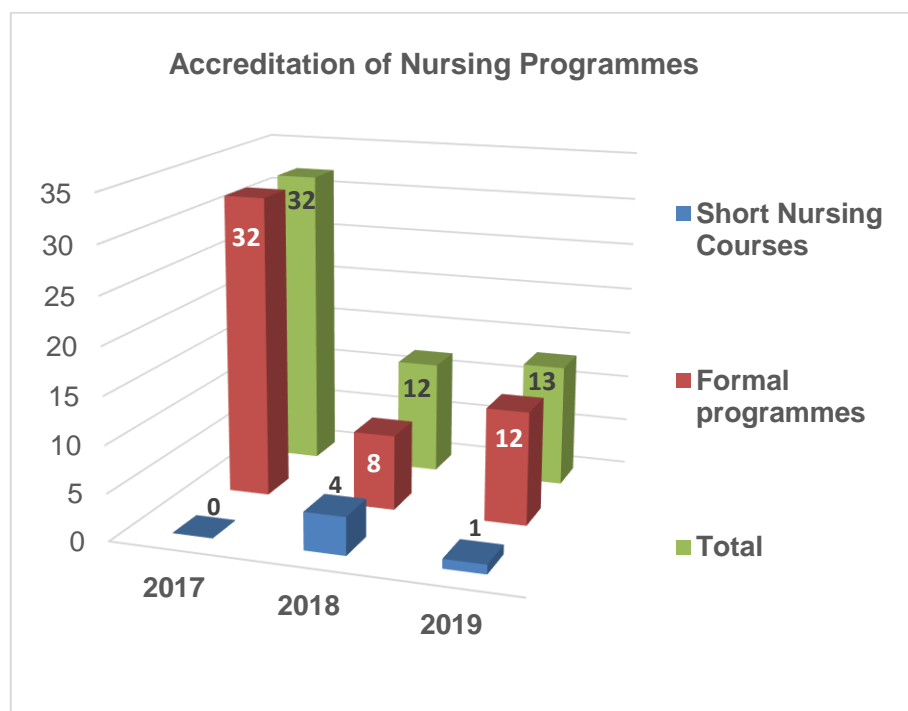
*Chart 4: Total Number of APNs - 2007 to 2019*



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## EDUCATION

A total of 13 programmes were accredited/re-accredited in 2019.



	2017	2018	2019
Short Nursing Courses	0	4	1
Formal Programmes	32	8	12
Total	32	12	13

The Education Committee continued its core work of accrediting and re-accrediting clinical areas as suitable clinical practice areas for pre-registration, pre-enrolment and post-registration programmes. In 2019, a total of 8 clinical areas were accredited/ re-accredited, including 4 new facilities: Alexandra Hospital, National Centre for Infectious Diseases, Isolation Wards of Singapore General Hospital and Punggol Polyclinic.

As of December 2019, there are a total of 65 clinical facilities that are accredited for clinical nursing education, this is an increase of 4 additional facilities compared to December 2018.



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## Programmes Accredited or Re-accredited in 2019

Programme Title		Institution	Period
Pre-Registration Programme			
1	Bachelor of Science (Nursing)	National University of Singapore (NUS)	14 May 2019 to 13 May 2024
2	Bachelor of Science (Nursing) (Honours)	National University of Singapore (NUS)	14 May 2019 to 13 May 2024

Programme Title		Institution	Period
Post-Registration Programmes			
1	Master of Nursing- leading to APN certification	National University of Singapore (NUS)	1 November 2019 to 31 October 2023
2	Post-Graduate Diploma in Community Health Nursing	National University of Singapore (NUS)	14 April 2018 to 13 April 2024
3	Specialist Diploma in Clinical Education	Ngee Ann Polytechnic (NP)	12 March 2018 to 11 March 2021
4	Specialist Diploma in Community Gerontology Nursing	Ngee Ann Polytechnic (NP)	1 November 2019 to 31 October 2022
5	Specialist Diploma in Clinical Education	Nanyang Polytechnic (NYP)	2 January 2019 to 1 January 2022
6	Specialist Diploma in Nursing (Gerontology)	Nanyang Polytechnic (NYP)	2 January 2019 to 1 January 2022

Programme Title		Institution	Period
Short Nursing Course			
1	Certificate of Competency in Administration of Medication with Techn-Enablement for Enrolled Nurses	Institute of Technical Education (ITE)	12 March 2019 to 11 March 2022

Programme Title		Institution	Period
Post-Registration Programmes (Bachelor)			
1	Bachelor of Nursing	University of Sydney	14 May 2019 to 13 May 2024
2	Bachelor of Nursing (Honours)	University of Sydney	14 May 2019 to 13 May 2024
3	Bachelor of Science (Nursing)-Post-Registration	Curtin University	1 November 2019 to 31 October 2024
4	Bachelor of Science (Nursing Practice)-Post-Registration	National University of Singapore (NUS)	In-Principle Approval 28 May 2019 - extended till 27 November 2020

## COMPLAINTS

In 2019, Inquiry was conducted into 6 cases.

### Case 1

A Registered Nurse was convicted on 20 June 2017 for engaging in a conspiracy with 2 individuals to cheat an insurance company in September 2011 by obtaining a medical certificate from a clinic for injuries purportedly sustained in a traffic accident, making a claim for the purported injuries sustained from the traffic accident and dishonestly inducing the insurance company to deliver payment to her. As a result of which she was sentenced to 4 months' imprisonment.

Nurse also faced another charge of intentionally fabricating evidence for the purpose of being used in a judicial proceeding in civil suit in November 2013 and was sentenced to 6 months' imprisonment. The Complaints Committee considered all the evidence presented during the hearing and recommended that the Registered Nurse ought to be suspended for a total period of 6 months pursuant to Section 19 (2) of the Nurses and Midwives Act.

### Case 2

A Registered Nurse was convicted of one charge under Section 323 of the Penal Code (Cap. 224, 2008 Rev Ed) for voluntarily causing hurt to one individual, by punching his face and causing him to suffer displaced fractures of the right maxillary sinus, fracture of the right zygomatic arch and fractures of the orbital floor and the lateral wall and was sentenced to 6 weeks' imprisonment. The Complaints Committee recommended that the Nurse be suspended for a period of one month and issued with a written warning, pursuant to Section 19(2) of the Nurses and Midwives Act.

### Case 3

A Registered Nurse was arrested by the Central Narcotics Bureau (CNB) officers for consumption and possession of controlled "Class A" Drugs. She was referred to the Drug Rehabilitation Centre at Changi Women's Prison for a period of or around 11 months, from 30 June 2016 to 4 July 2017. The Complaints Committee recommended to the Board that the following three sanctions be ordered against the nurse, pursuant to Section 19(2) of the Nurses and Midwives Act:

- (i) a suspension for a period of 9 months;
- (ii) That, upon the expiry of such suspension, her registration be subject to the condition that she is not to engage in any agency / private nursing and will only be permitted to carry out the practice of nursing within an inpatient healthcare institution for a period of two years; and
- (iii) That nurse provides a written undertaking to the effect that she does not intend to and will not, under any circumstances, consume controlled drugs in breach of the law.

## **Case 4**

An Enrolled Nurse was arrested for consumption and possession of controlled “Class A” Drugs and a drug-taking utensil. He was detained by the CNB and referred to the Drug Rehabilitation Centre at Changi Prison Complex for a period of 12 months. The Complaints Committee recommended to the Board that nurse be suspended for a period of 9 months and ordered to provide a written undertaking to the effect that he does not intend to and will not, under any circumstances, consume controlled drugs in breach of the law, pursuant to Section 19(2) of the Nurses and Midwives Act.

## **Case 5**

A Registered Nurse was convicted of using criminal force to one female patient, intending to outrage the modesty of the woman and thereby committed an offence punishable under Section 354(1) of the Penal Code (Cap 224, 2008 Rev Ed). The Complaints Committee recommended that nurse be suspended for a period of 15 months pursuant to Section 19(2)(b) of the Nurses and Midwives Act (Cap. 209) and to provide an undertaking to the Board stating that he shall not commit such offences again and that if he does so, his registration shall be cancelled.

## **Case 6**

An Enrolled Nurse was convicted of one charge of committing theft, an offence punishable under section 379 of the Penal Code (Cap 224, 2008 Rev Ed) on 2 July 2018. Nurse was fined S\$3,500 and she duly paid the fine. The Complaints Committee recommended that nurse be suspended for a period of 1 month pursuant to Section 19(2)(b) of the Nurses and Midwives Act (Cap. 209).

## FINANCIAL REPORT

### STATEMENT BY THE BOARD OF MEMBERS

In the opinion of the Board of Members,

- (a) the financial statements of the Singapore Nursing Board (the “Board”) together with the notes thereto are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), Nurses and Midwives Act Chapter 209 (the “Act”) and Statutory Board Financial Reporting Standards in Singapore (“SB-FRSs”) so as to present fairly, in all material respects, the state of affairs of the Board as at 31 March 2020, and the results, changes in fund, and cash flows of the Board for the financial year ended on that date;
- (b) at the date of this statement, there are reasonable grounds to believe that the Board will be able to pay its debts as and when they fall due; and
- (c) nothing came to our notice that caused us to believe that the receipts, expenditure and investment of moneys, and the acquisition and disposal of assets by the Board during the financial year have not been in accordance with the provisions of the Act.

The Board of Members has, on the date of this statement, authorised these financial statements for issue.

On behalf of the Board of Members,



.....  
Dr Tracy Carol Ayre  
**Chairman**



.....  
Ms Paulin Koh  
**Registrar**  
Singapore

## INDEPENDENT AUDITORS' REPORT

### Report on the audit of the financial statements

#### *Opinion*

We have audited the financial statements of the Singapore Nursing Board (the "Board"), which comprise the statement of financial position of the Board as at 31 March 2020, the statement of comprehensive income, statement of changes in fund, and statement of cash flows of the Board for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), Nurses and Midwives Act, Chapter 209 (the "Act") and Statutory Board Financial Reporting Standards in Singapore ("SB-FRS") so as to present fairly, in all material respects, the state of affairs of the Board as at 31 March 2020 and of the results, changes in funds and cash flows of the Board for the financial year ended on that date.

#### *Basis for Opinion*

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Board in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Other Information*

Management is responsible for the other information. The other information comprises the Statement by the Board of Members, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Report on the audit of the financial statements (Cont'd)**

We have audited the financial statements of the Singapore Nursing Board (the “Board”), which comprise the statement of financial position of the Board as at 31 March 2019, the statement of comprehensive income, statement of changes in fund, and statement of cash flows of the Board for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), Nurses and Midwives Act, Chapter 209 (the “Act”) and Statutory Board Financial Reporting Standards in Singapore (“SB-FRS”) so as to present fairly, in all material respects, the state of affairs of the Board as at 31 March 2019 and of the results, changes in funds and cash flows of the Board for the financial year ended on that date.

### *Basis for Opinion*

We conducted our audit in accordance with Singapore Standards on Auditing (SSAs). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Board in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other information*

Management is responsible for the other information. The other information comprises the Statement by the Board of Members but does not include the financial statements and our auditor’s report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor’s report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Report on the Audit of the Financial Statements (Cont'd)**

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Public Sector (Governance) Act, the Act and SB-FRS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

A statutory board is constituted based on its constitutional act and its dissolution requires Parliament's approval. In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is intention to wind up the Board or for the Board to cease operations.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

## *Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)*

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also: (cont'd)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board's management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Report on Other Legal and Regulatory Requirements**

### *Opinion*

In our opinion:

- (a) the receipts, expenditure, investment of moneys, and the acquisition and disposal of assets by the Board during the financial year are, in all material respects, in accordance with the provisions of the Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Board; and
- (b) proper accounting and other records have been kept, including records of all assets of the Board whether purchased, donated or otherwise.

### *Basis for Opinion*

We conducted our audit in accordance with SSAs. Our responsibilities under those standards are further described in the '*Auditor's Responsibilities for the Compliance Audit*' section of our report. We are independent of the Board in accordance with the ACRA Code together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on management's compliance.



## *Basis for Opinion (Cont'd)*

Management is responsible for ensuring that the receipts, expenditure, investment of moneys, and the acquisition and disposal of assets, are in accordance with the provisions of the Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Board. This responsibility includes monitoring related compliance requirements relevant to the Board and implementing internal controls as management determines are necessary to enable compliance with the requirements.

## *Auditor's Responsibilities for the Compliance Audit*

Our responsibility is to express an opinion on management's compliance based on our audit of the financial statements. We planned and performed the compliance audit to obtain reasonable assurance about whether the receipts, expenditure, investment of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Board.

Our compliance audit includes obtaining an understanding of the internal control relevant to the receipts, expenditure, investment of moneys and the acquisition and disposal of assets; and assessing the risks of material misstatement of the financial statements from non-compliance, if any, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Because of the inherent limitations in any accounting and internal control system, non-compliances may nevertheless occur and not be detected.

## **Tan, Chan & Partners**

*Public Accountants and*

*Chartered Accountants*

Singapore

Date: 14 August 2020

**Singapore Nursing Board**  
(Constituted under the Nurses and Midwives Act Chapter 209)

**STATEMENT OF FINANCIAL POSITION**  
**As at 31 March 2020**

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
<b>Non-current asset</b>			
Plant and equipment	4	<u>77,564</u>	<u>2,900</u>
<b>Current assets</b>			
Prepayments		<u>824</u>	<u>12,017</u>
Other receivables	5	<u>1,221,083</u>	<u>487,163</u>
Cash and bank balances	6	<u>2,534,918</u>	<u>2,326,076</u>
		<u>3,756,825</u>	<u>2,825,256</u>
<b>Total assets</b>		<u><u>3,834,389</u></u>	<u><u>2,828,156</u></u>
<b>LIABILITIES AND FUND</b>			
<b>Current liabilities</b>			
Fees received in advance	7	<u>1,367,215</u>	<u>1,365,271</u>
Other payables	8	<u>1,231,226</u>	<u>217,638</u>
Lease liability	9	<u>79,601</u>	<u>-</u>
		<u>2,678,042</u>	<u>1,582,909</u>
<b>Fund</b>			
Accumulated fund		<u>1,156,347</u>	<u>1,245,247</u>
<b>Total liabilities and fund</b>		<u><u>3,834,389</u></u>	<u><u>2,828,156</u></u>

# ANNUAL REPORT 2019

**Singapore Nursing Board**  
(Constituted under the Nurses and Midwives Act Chapter 209)

**STATEMENT OF COMPREHENSIVE INCOME**  
**For the Financial Year Ended 31 March 2020**

	Note	2020 \$	2019 \$
<b>Income</b>			
Application fee		212,530	179,640
Enrolment income		30,830	25,210
Late payment fee		48,660	48,368
Practising certificate fee		1,911,126	1,887,302
Registration fees		111,710	90,405
Replacement charges		33,850	40,850
Re-registration fees		440	320
Service charges		152,564	191,790
Other income		154,005	17,616
<b>Total income</b>		<b>2,655,715</b>	<b>2,481,501</b>
<b>Less: Operating expenses</b>			
Depreciation of plant and equipment	4	119,246	3,648
Computer operations		238,869	304,220
Finance cost	10	6,925	-
Shared service fee		844,019	95,510
Manpower and related costs	11	1,338,694	1,794,727
Legal fees		28,378	152,365
Office rental		-	160,029
Postage and courier		42,026	78,415
Printing and stationery		18,350	37,004
Other operating expenses	12	108,108	99,684
<b>Total operating expenses</b>		<b>2,744,615</b>	<b>2,725,602</b>
<b>Deficit before contribution to consolidated fund</b>		<b>(88,900)</b>	<b>(244,101)</b>
<b>Contribution to consolidated fund</b>		<b>-</b>	<b>-</b>
<b>Net deficit for the financial year, representing total comprehensive loss for the financial year</b>		<b>(88,900)</b>	<b>(244,101)</b>

# ANNUAL REPORT 2019

**Singapore Nursing Board**  
(Constituted under the Nurses and Midwives Act Chapter 209)

**STATEMENT OF CHANGES IN FUND**  
**For the Financial Year Ended 31 March 2020**

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	<b>Accumulated fund S</b>
As at 01 April 2018	1,489,348
Net deficit for the financial year, representing total comprehensive loss for the financial year	<u>(244,101)</u>
As at 31 March 2019	1,245,247
Net deficit for the financial year, representing total comprehensive loss for the financial year	<u>(88,900)</u>
<b>As at 31 March 2020</b>	<b><u>1,156,347</u></b>

**Singapore Nursing Board**  
(Constituted under the Nurses and Midwives Act Chapter 209)

**STATEMENT OF CASH FLOWS**  
**For the Financial Year Ended 31 March 2020**

	Note	2020 \$	2019 \$
<b>Operating activities</b>			
Deficit before contribution to consolidated fund		(88,900)	(244,101)
<u>Adjustments for:</u>			
Depreciation of plant and equipment	4	119,246	3,648
Interest expense		6,925	-
Interest income		(8,754)	(17,416)
		<u>28,517</u>	<u>(257,869)</u>
<u>Changes in working capital:</u>			
Prepayments		11,193	(3,333)
Other receivables		(734,736)	(305,611)
Fees received in advance		1,944	25,240
Other payables		<u>1,013,588</u>	<u>(141,550)</u>
Cash flows generated from/(used in) operations		<u>320,506</u>	<u>(683,123)</u>
Interest received		<u>9,570</u>	<u>21,491</u>
<b>Net cash flows generated from/(used in) operating activities</b>		<u><b>330,076</b></u>	<u><b>(661,632)</b></u>
<b>Financing activities</b>			
Interest paid		(6,925)	-
Repayment of lease liability		<u>(114,309)</u>	<u>-</u>
<b>Net cash flows used in financing activities</b>		<u><b>(121,234)</b></u>	<u><b>-</b></u>
<b>Net changes in cash and cash equivalents</b>		<b>208,842</b>	<b>(661,632)</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<u><b>2,326,076</b></u>	<u><b>2,987,708</b></u>
<b>Cash and cash equivalents at end of financial year</b>	6	<u><u><b>2,534,918</b></u></u>	<u><u><b>2,326,076</b></u></u>

# ANNUAL REPORT 2019

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

## 1. GENERAL INFORMATION

The Singapore Nursing Board (the “Board”) was constituted under the Nurses and Midwives Act Chapter 209 (the “Act”). The Board’s registered office is located at 16 College Road, #01-01 College of Medicine Building, Singapore 169584 and its principal place of business is located at 81 Kim Keat Road, #08-00, NKF Centre, Singapore 328836.

The functions of the Board as stated in Section 8 of the Act are the following:

- a. to approve or reject applications for registration and enrolment of nurses and for registration of midwives;
- b. to approve or reject applications for certification of Advanced Practice Nurses;
- c. to issue practising certificates;
- d. to accredit –
  - i. courses in Singapore for the purposes of registration and enrolment of nurses, registration of midwives and certification of Advanced Practice Nurses;
  - ii. courses in Singapore which provide qualifications in nursing or midwifery in addition to those required for registration and enrolment; and
  - iii. the institutions in Singapore offering any of these courses;
- e. to regulate standards for the training and education of registered nurses, enrolled nurses, registered midwives and Advanced Practice Nurses;
- f. to regulate the standards and scope of practice of registered nurses, enrolled nurses, registered midwives and Advanced Practice Nurses;
- g. to regulate the professional conduct and ethics of registered nurses, enrolled nurses, registered midwives and Advanced Practice Nurses; and
- h. generally to do all such acts, matters and things as are necessary or authorised to be carried out under the Act.

The financial statements of the Board for the financial year ended 31 March 2020 were authorised for issue by the Board of Members on the date of the Statement by the Board of Members.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 2.1 Basis of preparation

The financial statements have been prepared in accordance with the provisions of the Act and Statutory Board Financial Reporting Standards in Singapore ("SB-FRS"). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

### 2.2 Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Board has adopted all the new and revised standards which are effective for annual financial periods beginning on or after 01 April 2020. The adoption of these new/revised standards and interpretations did not result in any substantial changes to the accounting policies of the Board, or have any material effect on the financial performance or position of the Board, except for the following:

#### SB-FRS 116 Leases

SB-FRS 116 supersedes SB-FRS 17 Leases, INT SB-FRS 104 *Determining whether an Arrangement contains a Lease*, INT SB-FRS 15 *Operating Leases-Incentives* and INT SB-FRS 27 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the statement of financial position.

The Board adopted SB-FRS 116 using the modified retrospective method of adoption with the date of initial application of 01 April 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application as an adjustment to the opening balance of accumulated fund. The Board elected to use the transition practical expedient to not reassess whether a contract is or contains a lease at 01 April 2019. Instead, the Board applied the standard only to contracts that were previously identified as leases applying SB-FRS 17 and INT SB-FRS 104 at the date of initial application.

The effect of adopting SB-FRS 116 during the financial year was as follows:

	Increase
	\$
Plant and equipment	193,910
Lease liability	193,910

The Board has lease contracts for premise. Before the adoption of SB-FRS 116, the Board classified each of its leases (as lessee) at the inception date as an operating lease. The accounting policy prior to 01 April 2019 is disclosed in Note 2.12.

Upon adoption of SB-FRS 116, the Board applied a single recognition and measurement approach for all leases except for short-term leases and leases of low-value assets. The accounting policy beginning on and after 01 April 2019 is disclosed in Note 2.12. The standard provides specific transition requirements and practical expedients, which have been applied by the Board.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

### 2.2 Adoption of new and amended standards and interpretations

#### Leases previously accounted for as operating leases

The Board recognised right-of-use asset and lease liability for those leases previously classified as operating leases, except for short-term leases and leases of low-value assets. The right-of-use asset for the leases were recognised based on the carrying amount as if the standard had always been applied, using the incremental borrowing rate at the date of initial application. Lease liability were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

The Board also applied the available practical expedients wherein it:

- used a single discount rate to a portfolio of leases with reasonably similar characteristics;
- relied on its assessment of whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;
- applied the short-term leases exemption to leases with lease term that ends within 12 months of the date of initial application;
- excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- used hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

Based on the above, as at 01 April 2019:

- right-of-use asset of \$193,910 were recognised and presented within plant and equipment.
- additional lease liability of \$193,910 were recognised;

The lease liability as at 1 April 2019 can be reconciled to the operating lease commitments as at 31 March 2019, as follows:

	\$
Operating lease commitments as at 31 March 2019	266,715
Less: Non-lease component – Services for upkeep of common area	(64,660)
Net operating lease commitment as at 31 March 2019	<u>202,055</u>
Weighted average incremental borrowing rate as at 1 April 2019	5.25%
Discounted operating lease commitments as at 1 April 2019, representing lease liability as at 1 April 2019	<u><u>193,910</u></u>



## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

### 2.3 Standards issued but not yet effective

Certain new standards, amendments to standards and interpretations are issued but effective for annual financial periods beginning on or after 01 April 2020, and which the Board has not been early adopted in preparing these financial statements. None of these are expected to have a significant impact on the Board's financial statements in the year of initial application.

### 2.4 Currency transactions

#### Functional and presentation currency

Items included in the financial statements of the Board are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The financial statements of the Board are presented in Singapore dollars (\$) which is the Board's functional currency.

### 2.5 Plant and equipment

Plant and equipment are recognised at cost less accumulated depreciation and accumulated impairment losses.

Subsequent expenditure relating to plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Board and the cost of the item can be measured reliably.

Depreciation is computed on the straight-line method to write-off the cost of the plant and equipment over its estimated useful lives. The estimated useful lives of the plant and equipment are as follows:

	<u>Estimated useful lives</u>
Furniture, fixtures and fitting	8 years
Leased premise	20 months
Office equipment	5 years
Computer systems	3 years
Computer and communication systems	5 years

Fully depreciated plant and equipment are retained in the financial statements until they are no longer in use and no further charge for depreciation is made in respect of these assets.

The residual value, estimated useful life and depreciation method are reviewed at each reporting date and adjusted prospectively, if appropriate.

Gains or losses arising from the retirement or disposal of plant and equipment are determined as the difference between the estimated net disposal proceeds and the carrying amount of the asset and are recognised in profit or loss on the date of retirement or disposal.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

### 2.5 Plant and equipment (cont'd)

The carrying values of plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

### 2.6 Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever there is any indication that these assets may be impaired.

If the recoverable amount of the asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. The difference between the carrying amount and recoverable amount is recognised as an impairment loss in profit or loss.

An impairment loss for an asset is reversed if, and only if, there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of this asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of accumulated depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in profit or loss.

### 2.7 Financial instruments

#### (a) Financial assets

##### Initial recognition and measurement

Financial assets are recognised when, and only when the Board becomes party to the contractual provisions of the instruments.

At initial recognition, the Board measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss ("FVPL"), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Trade and other receivables are measured at the amount of consideration to which the Board expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade and other receivables do not contain a significant financing component at initial recognition.

##### Subsequent measurement

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

### 2.7 Financial instruments (cont'd)

#### (a) Financial assets (cont'd)

##### Derecognition

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of consideration received and any cumulative gain or loss that had been recognised in other comprehensive income is recognised in profit or loss.

#### (b) Financial liabilities

##### Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Board becomes a party to the contractual provisions of the financial instrument. The Board determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

##### Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

##### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

### 2.8 Impairment of financial asset

The Board recognises an allowance for expected credit losses ("ECLs") for all debt instruments not held at FVPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Board expects to receive, discounted at an approximation of the original effective interest rate.

The Board applies a simplified approach in calculating ECLs. Therefore, the Board does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

### 2.8 Impairment of financial asset (cont'd)

The Board consider a financial asset to be in default when internal or external information indicates that the Board is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancement held by the Board. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

### 2.9 Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank and fixed deposits that are subject to an insignificant risk of changes in value.

### 2.10 Provisions

Provisions are recognised when the Board has a present obligation (legal or constructive) where as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made.

Where the Board expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in profit or loss net of any reimbursement.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

### 2.11 Revenue recognition

Revenue is measured based on the consideration to which the Board expects to be entitled in exchange for transferring promised goods or services to a practitioner, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Board satisfies a performance obligation by transferring a promised good or service to the practitioner, which is when the practitioner obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

#### Fees

Application fees, service charges, registration fees enrolment income, late payment fees, replacement charges and re-registration fees are recognised upon receipt at a point in time.

Practising certificate fees are recognised on an accrual basis over the validity period of the certificate.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

### 2.11 Revenue recognition (cont'd)

#### Other income

Other income is recognised upon receipt at a point in time.

### 2.12 Leases

These accounting policies are applied on and after 01 April 2019:

The Board assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

#### As lessee

The Board applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Board recognises lease liability representing the obligations to make lease payments and right-of-use asset representing the right to use the underlying leased assets.

#### Right-of-use asset

The Board recognises right-of-use asset at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use asset are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liability. The cost of right-of-use asset includes the amount of lease liability recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use asset are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Board at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use asset are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.6.

The Board's right-of-use asset are presented in plant and equipment (Note 4).

#### Lease liability

At the commencement date of the lease, the Board recognises lease liability measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Board and payments of penalties for terminating the lease, if the lease term reflects the Board exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

### 2.12 Leases (cont'd)

#### Lease liability

In calculating the present value of lease payments, the Board uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liability is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liability is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Board's lease liability is presented in Note 9 to the financial statements.

These accounting policies are applied before 01 April 2019:

#### As lessee

Operating lease payments are recognised as an expense in profit or loss on a straight-line basis over the lease term. The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

### 2.13 Related parties

SB-FRS 24 defines a related party as a person or entity that is related to the reporting entity and it includes a person or a close member of that person's family if that person:

- (i) has control or joint control over the reporting entity;
- (ii) has significant influence over the reporting entity; or
- (iii) is a member of the key management personnel of the reporting entity or of a related entity.

For the purpose of the financial statements related parties are considered to be related to the Board if the Board or Board of Members has the ability, directly or indirectly, to control or exercise significant influence over the party in making financial and operating decisions or vice versa, or where the Board and the party are subject to common control or common significant influence.

Related parties of the Board include all government ministries, departments, other statutory boards, Organs of the State and individuals who are key management personnel or close member of their families.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

### 2.14 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Board; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Board.

Contingent liabilities and assets are not recognised on the statement of financial position of the Board.

## 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the Board's financial statement requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

### 3.1 Judgements made in applying accounting policies

#### Determination of lease term of contracts with extension options

The Board determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Board has one lease contracts that include extension options. The Board applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to extend the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise the extension. After the commencement date, the Board reassesses the lease term whether there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to extend (e.g. construction of significant leasehold improvements or significant customisation to the leased asset).

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## 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES (Cont'd)

### 3.1 Judgements made in applying accounting policies (cont'd)

#### Determination of lease term of contracts with extension options (cont'd)

The Board has no intention to exercise the extension option in the lease term for lease of premises. The extension options for lease of premise is not exercised as part of the lease term due to current economic condition.

As at 31 March 2020, potential future (undiscounted) cash outflows of approximately \$363,702 have not been included in lease liability because it is not reasonably certain that the leases will be extended.

## 4. PLANT AND EQUIPMENT

	Furniture and fittings \$	Leased premise \$	Office equipment \$	Computer systems \$	Computer & communication systems \$	Total \$
<b><u>Cost</u></b>						
As at 31 March 2018 and 31 March 2019	220,967	-	14,006	45,568	59,732	340,273
Disposals	-	-	(58)	(419)	-	(477)
Effect of adopting SB-FRS 116	-	193,910	-	-	-	193,910
<b>As at 31 March 2020</b>	<b>220,967</b>	<b>193,910</b>	<b>13,948</b>	<b>45,149</b>	<b>59,732</b>	<b>533,706</b>
<b><u>Accumulated depreciation</u></b>						
As at 1 April 2018	220,906	-	10,004	45,568	57,247	333,725
Depreciation	61	-	2,344	-	1,243	3,648
As at 31 March 2019	220,967	-	12,348	45,568	58,490	337,373
Disposals	-	-	(58)	(419)	-	(477)
Depreciation	-	-	1,658	-	1,242	2,900
Effect of adopting SB-FRS 116	-	116,346	-	-	-	116,346
	-	116,346	1,658	-	1,242	119,246
<b>As at 31 March 2020</b>	<b>220,967</b>	<b>116,346</b>	<b>13,948</b>	<b>45,149</b>	<b>59,732</b>	<b>456,142</b>
<b><u>Net carrying amount</u></b>						
<b>As at 31 March 2020</b>	<b>-</b>	<b>77,564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,564</b>
As at 31 March 2019	-	-	1,658	-	1,242	2,900

Leased premise is disclosed in Note 13(a).



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## 5. OTHER RECEIVABLES

	2020	2019
	\$	\$
Fee receivables	710	1,420
Amount due from the related party	158,391	91,924
Deposits	1,052,138	383,160
Interest receivable	9,844	10,659
	<u>1,221,083</u>	<u>487,163</u>

Amount due from the related party is non-trade, unsecured, non-interest bearing, repayable on demand and to be settled in cash.

Other receivables are unsecured, non-interest earning and short-term in nature.

## 6. CASH AND BANK BALANCES

	2020	2019
	\$	\$
Cash on hand	-	4,026
Cash at bank	1,534,918	167,122
Fixed deposits	1,000,000	2,154,928
	<u>2,534,918</u>	<u>2,326,076</u>

Fixed deposits were placed with banks for a period of 12 months (2019: 12 months) and bear interest of 0.80% (2019: 0.80% to 1.21%) per annum.

## 7. FEES RECEIVED IN ADVANCE

	2020	2019
	\$	\$
Fees received in advance	<u>1,367,215</u>	<u>1,365,271</u>

Fees received in advance relate to the payment received for practising certificate fee.

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## 8. OTHER PAYABLES

	2020	2019
	\$	\$
Accruals	1,221,296	201,873
Advances from members	1,450	-
Sundry payables	8,480	15,765
	<u>1,231,226</u>	<u>217,638</u>

## 9. LEASE LIABILITY

	2020	2019
	\$	\$
Lease liability - current	<u>79,601</u>	<u>-</u>

A reconciliation of liability arising from financing activities are as follows:

	01		Non-cash changes		31
	April	Cash	Accretion of	Others	March
	2019	flow	interests		2020
	\$	\$	\$	\$	\$
Current liability	114,309	(121,234)	6,925	79,601	79,601
Non-current liability	79,601	-	-	(79,601)	-
	<u>193,910</u>	<u>(121,234)</u>	<u>6,925</u>	<u>-</u>	<u>79,601</u>

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## 10. FINANCE COST

	2020	2019
	\$	\$
Interest expense on lease liability	<b>6,925</b>	-

## 11. MANPOWER AND RELATED COSTS

	2020	2019
	\$	\$
Medical expense	<b>1,702</b>	2,236
Recruitment expenses	-	324
Staff salaries and bonus	<b>1,287,714</b>	1,771,937
Temporary staff	<b>49,278</b>	20,230
	<b>1,338,694</b>	1,794,727

Staff salaries and bonus includes provision for surcharge to a related party.

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## 12. OTHER OPERATING EXPENSES

	2020	2019
	\$	\$
Asean Joint Conference Committee on Nursing	-	3,868
Audit fees	3,669	4,000
Bank charges	13,701	12,892
Committee expense	-	700
Examination expenses	3,363	-
Miscellaneous	15,727	6,850
Nursing regulatory conference	1,486	19,910
Office cleaning	4,441	7,704
Office equipment rental	10,674	3,794
Office repair and maintenance	4,579	7,873
Staff welfare, refreshment and recreation	1,313	2,868
Subscription fee	2,078	2,074
Telephone and utilities	12,171	13,914
Training and development	4,715	11,184
Transport expenses	1,095	2,053
Upkeep of premises	29,096	-
	<b>108,108</b>	<b>99,684</b>

## 13. LEASES

### Board as a lessee

The Board has a lease contract for premise. The Board is restricted from assigning and subleasing the leased asset. There is an extension option included in the lease contract which are further discussed below.

(a) Carrying amounts of right-of-use asset classified within plant and equipment

	Leased premise
	\$
At 1 April 2019	193,910
Depreciation	(116,346)
At 31 March 2020	<b>77,564</b>

(b) Lease liability

The carrying amounts of lease liability and the movements during the year are disclosed in Note 9 and the maturity analysis of lease liability is disclosed in Note 17.

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## 13. LEASES (Cont'd)

(c) Amounts recognised in profit or loss

	2020
	\$
Depreciation of right-of-use asset (SB-FRS 116)	116,346
Interest expense on lease liability (SB-FRS 116)	6,925
Total amount recognised in profit or loss	<u>123,271</u>

(d) Extension options

The Board has one lease contracts that include extension options. The option is negotiated by management to provide flexibility in managing and align with the Board's needs. Management exercises significant judgement in determining whether these extension options are reasonably certain to be exercised (Note 3.1).

## 14. COMMITMENTS

### Operating lease commitment - as a lessee

The Board leases office space from a non-related party under non-cancellable operating lease agreement. This lease has a tenure of 3 years with renewal option included in the tenancy agreement.

As at 31 March 2019, the future minimum lease payables under non-cancellable operating leases contracted for but not recognised as liabilities, are as follows:

	2019
	\$
Not later than one year	160,029
Later than one year but not later than five years	106,686
	<u>266,715</u>

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 March 2019 amounted to \$160,029.

As disclosed in Note 2.2, the Board has adopted SB-FRS 116 on 1 April 2019. These lease payments have been recognised as right-of-use asset and lease liability on the statement of financial position as at 31 March 2020.

## 15. SIGNIFICANT RELATED PARTY BALANCES AND TRANSACTIONS

The Board is a statutory board incorporated under the Ministry of Health. As a statutory board, all government ministries, departments, other statutory boards and Organs of State are deemed related parties of the Board.

In addition to the information disclosed elsewhere in the financial statements, the following significant balances and transactions took place during the financial year between the Board and its related parties at rates and terms agreed:

	2020	2019
	\$	\$
<u>Balances with related party</u>		
- Amount due from Ministry of Health	158,391	91,924
<u>Transactions with related parties</u>		
<u>Singapore Medical Council</u>		
- Expenses paid on behalf of the Board	261,464	175,294
- Staff costs, other staff related cost and shared service cost charged to the Board	757,284	8,739
<u>Ministry of Health</u>		
- HR and finance shared services	86,771	86,771

## 16. FUND MANAGEMENT

The primary objective of the Board's fund management is to ensure that the funding from government grants and members' fees are properly managed and used to support its operations.

The Board manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made to the objectives, policies or processes during the financial years ended 31 March 2020 and 31 March 2019 respectively.

The Board is not subjected to externally imposed capital requirements.

## 14. FINANCIAL RISK MANAGEMENT

### 17.1 Financial risk management

The Board is exposed to minimal financial risks arising from its operations and the use of financial instruments. The main area of financial risk faced by the Board is liquidity risk. The Board's management reviews and agrees on policies for managing the risks.

## 17. FINANCIAL RISK MANAGEMENT (Cont'd)

### 17.1 Financial risk management (cont'd)

#### Liquidity risk

Liquidity risk is the risk that the Board will encounter difficulty in meeting financial obligations due to shortage of funds.

The management exercises prudence in managing its operating cash flows and aims at maintaining a high level of liquidity at all times.

#### Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Board's financial assets and liabilities at the reporting date based on contractual undiscounted repayment obligations.

2020	Note	Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
<b><u>Financial assets</u></b>					
Other receivables		1,221,083	1,221,083	1,221,083	-
Cash and bank balances		2,534,918	2,534,918	2,534,918	-
Total undiscounted financial assets		3,756,001	3,756,001	3,756,001	-
<b><u>Financial liabilities</u></b>					
Lease liability		79,601	80,823	80,823	-
Other payables		1,231,226	1,231,226	1,231,226	-
Total undiscounted financial liabilities		1,310,827	1,312,049	1,312,049	-
Total net undiscounted financial assets		2,445,174	2,443,952	2,443,952	-
2019					
		Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
<b><u>Financial assets</u></b>					
Other receivables		487,163	487,163	487,163	-
Cash and bank balances		2,326,076	2,326,076	2,326,076	-
Total undiscounted financial assets		2,813,239	2,813,239	2,813,239	-

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## 17. FINANCIAL RISK MANAGEMENT (Cont'd)

### Analysis of financial instruments by remaining contractual maturities (cont'd)

2019	Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
<b><u>Financial liabilities</u></b>				
Other payables, representing total undiscounted financial liabilities	217,638	217,638	217,638	-
Total net undiscounted financial assets	2,595,601	2,595,601	2,595,601	-

### 17.2 Fair value of financial assets and financial liabilities

The carrying amount of other receivables (Note 5), cash and bank balances (Note 6) and other payables (Note 8) are assumed to approximate their respective fair values due to the relatively short-term maturity of these financial instruments. The fair value of lease liability approximate their carrying amounts at the end of the reporting period as their interest rates approximately current market rates on or near the end of the reporting period.

### 17.3 Financial instruments by categories

At the reporting date, the aggregate carrying amounts of financial assets and financial liabilities at amortised cost were as follows:

	Note	2020 \$	2019 \$
<b><u>Financial assets</u></b>			
Other receivables	5	1,221,083	487,163
Cash and bank balances	6	2,534,918	2,326,076
<b>Financial assets carried at amortised cost</b>		<b>3,756,001</b>	<b>2,813,239</b>
<b><u>Financial liabilities</u></b>			
Other payables	8	1,231,226	217,638
Lease liability	9	79,601	-
<b>Financial liabilities carried at amortised cost</b>		<b>1,310,827</b>	<b>217,638</b>



## **SELECTED CHARACTERISTICS OF NURSES AND MIDWIVES**

**FIGURE A: SELECTED CHARACTERISTICS OF REGISTERED NURSES**

		2017	2018	2019
	<b>TOTAL</b>	<b>32672</b>	<b>33614</b>	<b>34609</b>
<b>SEX</b>				
	Male	3501	3728	3894
	Female	29171	29886	30715
<b>ETHNIC GROUP</b>				
	Chinese	16478	16835	17481
	Malay	3850	4052	4298
	Indian	3908	4006	4127
	Others	8436	8721	8703
<b>ACTIVITY STATUS</b>				
	Working Full-time	27578	28428	29460
	Working Part-time	737	747	856
	Not Working/Unknown	3295	3357	3406
	Doing Non-nursing work	1062	1082	887
<b>EMPLOYMENT</b>				
	Public Sector	20313	20734	21374
	Private Sector	8002	8441	8942
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	23063	23835	24746
	Malaysian	2237	2365	2,351
	Chinese (PRC)	654	566	542
	Filipino	5115	5181	5,245
	Indian	573	569	574
	Myanmar	793	840	877
	Others	237	258	274
<b>MARITAL STATUS</b>				
	Single	16016	16208	16423
	Married	15861	16568	17281
	Others	795	838	905
<b>AGE</b>				
	Median Age (years)	33	33	34
	Average Age (years)	36	37	37
	Under 25 yrs	2856	2830	2853
	25 - 34 yrs	15104	15483	15566
	35 - 44 yrs	7481	7841	8437
	45 - 54 yrs	3661	3852	4045
	55 - 59 yrs	1073	1005	1129
	Above 60 yrs	2497	2603	2579

**FIGURE B: SELECTED CHARACTERISTICS OF ENROLLED NURSES**

		2017	2018	2019
<b>TOTAL</b>		<b>8631</b>	<b>8394</b>	<b>8059</b>
<b>SEX</b>				
	Male	949	946	943
	Female	7682	7448	7116
<b>ETHNIC GROUP</b>				
	Chinese	1537	1468	1358
	Malay	2061	2064	2045
	Indian	1641	1632	1548
	Others	3392	3230	3108
<b>ACTIVITY STATUS</b>				
	Working Full-time	7183	6956	6691
	Working Part-time	138	139	178
	Not Working/Unknown	1047	1028	953
	Doing Non-nursing work	263	271	237
<b>EMPLOYMENT</b>				
	Public Sector	5020	4854	4663
	Private Sector	2301	2241	2206
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	4804	4762	4607
	Malaysian	58	69	75
	Chinese (PRC)	203	167	108
	Filipino	2555	2422	2338
	Indian	570	556	529
	Myanmar	425	404	386
	Others	16	14	16
<b>MARITAL STATUS</b>				
	Single	4825	4488	4202
	Married	3605	3688	3630
	Others	201	218	227
<b>AGE</b>				
	Median Age (years)	30	31	32
	Average Age (years)	34	34	35
	Under 25 yrs	898	835	775
	25 - 34 yrs	5019	4771	4415
	35 - 44 yrs	1038	1094	1192
	45 - 54 yrs	1012	982	933
	55 - 59 yrs	274	317	359
	Above 60 yrs	390	395	385

**FIGURE C: SELECTED CHARACTERISTICS OF REGISTERED MIDWIVES  
(SINGLE REGISTER) \***

		2017	2018	2019
	<b>TOTAL</b>	<b>137</b>	<b>117</b>	<b>109</b>
<b>SEX</b>				
	Male	-	-	-
	Female	137	117	109
<b>ETHNIC GROUP</b>				
	Chinese	97	81	74
	Malay	10	9	8
	Indian	8	9	8
	Others	22	18	19
<b>ACTIVITY STATUS</b>				
	Working Full-time	82	69	63
	Working Part-time	14	8	11
	Not Working/Unknown	34	33	30
	Doing Non-nursing work	7	7	5
<b>EMPLOYMENT</b>				
	Public Sector	55	48	43
	Private Sector	41	29	31
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	130	110	101
	Malaysian	0	0	0
	Chinese (PRC)	0	0	0
	Filipino	5	6	6
	Indian	0	0	0
	Myanmar	0	0	0
	Others	2	1	2
<b>MARITAL STATUS</b>				
	Single	22	20	17
	Married	106	90	85
	Others	9	7	7
<b>AGE</b>				
	Median Age (years)	65	65	66
	Average Age (years)	63	64	64
	Under 25 yrs	0	0	0
	25 - 34 yrs	1	0	0
	35 - 44 yrs	17	12	11
	45 - 54 yrs	5	8	9
	55 - 59 yrs	1	1	1
	Above 60 yrs	113	96	88

\* Please note that the number of Registered Midwives listed here refers to those who are not concurrently registered in another Register/Roll of Nurses.

**FIGURE D: SELECTED CHARACTERISTICS OF REGISTERED MIDWIVES (ALL)**

		2017	2018	2019
	<b>TOTAL</b>	<b>1027</b>	<b>960</b>	<b>909</b>
<b>SEX</b>				
	Male	-	-	-
	Female	1027	960	909
<b>ETHNIC GROUP</b>				
	Chinese	778	710	656
	Malay	102	104	102
	Indian	96	98	101
	Others	51	48	50
<b>ACTIVITY STATUS</b>				
	Working Full-time	697	656	623
	Working Part-time	101	79	84
	Not Working/Unknown	184	184	174
	Doing Non-nursing work	45	41	28
<b>EMPLOYMENT</b>				
	Public Sector	509	477	459
	Private Sector	289	258	248
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	1010	941	886
	Malaysian	5	6	5
	Chinese (PRC)	1	1	3
	Filipino	8	11	12
	Indian	0	0	0
	Myanmar	0	0	1
	Others	3	1	2
<b>MARITAL STATUS</b>				
	Single	237	235	217
	Married	716	656	622
	Others	74	69	70
<b>AGE</b>				
	Median Age (years)	62	63	63
	Average Age (years)	59	58	58
	Under 25 yrs	0	0	1
	25 - 34 yrs	63	81	83
	35 - 44 yrs	96	89	97
	45 - 54 yrs	111	109	97
	55 - 59 yrs	74	55	58
	60 yrs and Above	683	626	573

**FIGURE E: SELECTED CHARACTERISTICS OF REGISTERED NURSES  
(PSYCHIATRIC)**

		2017	2018	2019
	<b>TOTAL</b>	<b>655</b>	<b>660</b>	<b>656</b>
<b>SEX</b>				
	Male	268	273	274
	Female	387	387	382
<b>ETHNIC GROUP</b>				
	Chinese	348	338	338
	Malay	114	124	126
	Indian	100	101	100
	Others	93	97	92
<b>ACTIVITY STATUS</b>				
	Working Full-time	565	566	553
	Working Part-time	15	13	16
	Not Working/Unknown	62	72	76
	Doing Non-nursing work	13	9	11
<b>EMPLOYMENT</b>				
	Public Sector	495	500	484
	Private Sector	85	79	85
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	647	653	647
	Malaysian	0	0	1
	Chinese (PRC)	2	2	2
	Filipino	3	3	4
	Indian	1	1	1
	Myanmar	0	0	0
	Others	2	1	1
<b>MARITAL STATUS</b>				
	Single	152	158	163
	Married	478	478	467
	Others	25	24	26
<b>AGE</b>				
	Median Age (years)	44	44	44
	Average Age (years)	48	47	47
	Under 25 yrs	2	2	0
	25 - 34 yrs	145	141	141
	35 - 44 yrs	186	197	201
	45 - 54 yrs	91	95	98
	55 - 59 yrs	50	55	56
	60 yrs and Above	181	170	160

**FIGURE F: SELECTED CHARACTERISTICS OF ADVANCED PRACTICE NURSES**

		2017	2018	2019
<b>SEX</b>	<b>TOTAL</b>	<b>218</b>	<b>238</b>	<b>267</b>
	Male	14	14	15
	Female	204	224	252
<b>ETHNIC GROUP</b>				
	Chinese	195	212	238
	Malay	8	8	9
	Indian	12	14	15
	Others	3	4	5
<b>ACTIVITY STATUS</b>				
	Working Full-time	209	234	261
	Working Part-time	4	3	3
	Not Working/Unknown	5	1	2
	Doing Non-nursing work	0	0	1
<b>EMPLOYMENT</b>				
	Public Sector	203	225	251
	Private Sector	10	12	13
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	216	237	266
	Others	2	1	1
<b>MARITAL STATUS</b>				
	Single	76	75	88
	Married	130	151	163
	Others	12	12	16
<b>AGE</b>				
	Median Age (years)	41	41	42
	Average Age (years)	41	42	42
	Under 25 yrs	0	0	0
	25 - 34 yrs	27	27	40
	35 - 44 yrs	128	135	138
	45 - 54 yrs	51	63	72
	55 - 59 yrs	10	9	12
	Above 60 yrs	2	4	5